

very very difficult for the department to carry out the programme. Therefore, a new policy has been initiated and to some extent followed, to take up these works with the co-operation of the ryots in the villages. If this system can be worked, more work will be done. At present, 20 to 30 per cent. of the amount allotted for a road is spent on supervision charges. That is to say, on a maintenance work which costs Rs. 100, about Rs. 30 is spent by way of supervision charges. The idea now is that the villagers, if they would come forward either as a body or as individuals, should take up the works; and then this Rs. 30 will also be spent on the maintenance proper. All facilities would be offered to anybody who would come forward to take up these works. Of course, a certain amount of sacrifice will have to be paid for the work. But they will gain in this that the village will get a good road. If they will co-operate with the Government thus, I think we shall be able to make great strides in this direction very soon.

President : The time for the Demand having elapsed, I have now to put it to the vote.

The question that Government be granted a sum of Rs. 19,33,249 under Demand III—Public Works Department including Water Works and Drainage, was put and carried.

The demand was passed and grant was made.

Mr. G. Narayana Aiyar : Before moving the next Demand, I think it would be desirable to take Demands XX, X, and XI and discuss them together, the votes being taken separately. By that arrangement we will have more time.

President : Is the idea generally accepted?

Mr. G. Ravi Varma : Agriculture, Land Revenue and Taxes on Income.

President : I shall put it to the House.

Mr. N. Narayana Kurup : Yes, Sir, the discussions together and the voting separate.

The motion was put and carried.

DEMANDS—XX, X AND XI.

Mr. T. C. Kochunni Pillai : I beg to move for a grant of Rs. 13,30,641 under Demand XX—Agriculture, including Debt Head Advances for the year 1122.

Mr. C. P. Gopala Panicker : I move for a grant of Rs. 19,96,111 under Demand X—Land Revenue.

I move for a grant of Rs. 1,65,413 under XI—Taxes on Income.

Mr. G. Narayana Aiyar : I support the Demands. When I deal with the three demands, if I go out of my way and refer to some other subject, for which I had no occasion to speak, I hope you will not object. I will, of course, try to bring it as a relevant point in the subject under discussion.

President : I do not follow the honourable member. If the honourable member wants suddenly to deal with, let us say...

Mr. G. Narayana Aiyar : Not a wholly foreign subject, Sir.

President : What is the matter that the honourable member wants to refer to?

Mr. G. Narayana Aiyar : Suppose I wish to deal with food.

President : You can deal with it under Agriculture if you are skilful enough.....But did not the honourable member get his chance to speak during the general discussion?

Mr. G. Narayana Aiyar : No, Sir.

The first thing that I would like to bring to the notice of the House is that it is high time that we reduced the price of rice...

President : Which rice?

Mr. G. Narayana Aiyar : The rice that Government sell. I am living in the border and so I know the position in Cochin and British India and here very well. Being in such an advantageous position, I feel that unless something is done to equalise the price of rice here with that in Cochin and in British India, it may be very difficult to pacify the public. We see from the statement of the Madras Government that they are reducing the price of rice. We see from the proceedings of the Mysore Council that they are reducing the price there also.

President : As a matter of fact, I do not mind taking the House into confidence in this matter. When the provision of one crore of rupees for Rural Uplift was being considered by Government, an alternative suggestion was placed before Government to the effect that they may ear-mark one or two crores for the purpose of reducing the price of rice. Such a question was actually considered. Now let us work it out arithmetically so that there may be no difficulty in the argument.

Supposing we are getting 125 thousand tons of rice roughly every year and let us say that there are 14 bags to one ton of rice. The total number of bags will come to 1 crore and 75 lakhs. Assuming that we reduce the price of a bag by one rupee, the cost would come to one crore and 75 lakhs. I ask, what good will the reduction of price by one rupee per bag bring to the actual consumer of rice? Of course the reduction will help the intermediary merchant or retailer. I do not know how much such a reduction of price will benefit the actual consumer who buys say, one measure of rice. That is an aspect which was considered by Government and given up. Even now Government are prepared to reconsider that aspect if it is found that it would benefit the consumer. If the honourable members will kindly work it out and tell me about it, I shall give effect to that.

Mr. G. Narayana Aiyar : My impression is a reduction in price will benefit the consumer.

President : You can actually work out the rates. If for instance a person buys at the rate of Rs. 20 as. 8 a bag instead of 21 and we lose as a consequence one crore of rupees, Government would not mind such a loss provided the actual consumer is benefited by such a reduced price. Even if the loss to Government is not compensated, Government would be satisfied because it has brought relief to the actual consumer. This aspect of the matter was most anxiously considered by Government before the budget was framed.

Mr. G. Narayana Aiyar : Even if Government were to lose more in this direction it would be construed as a reasonable thing because the Government are only providing for an elementary necessity. That right is being enjoyed by the people elsewhere. Any lay man is to be assured of the protection for food at a reasonable price by Government. The provision of food is the elementary duty of any Government and any loss incurred by them is only just.

President : Anyway the honourable member can work out the reduced rate which he thinks best for Government to adopt.

Mr. G. Narayana Aiyar : I may be permitted to work it out later on and intimate Government.

President : Yes, the Government will surely consider it. At one stage the Government were willing to set apart one crore for this purpose and treat it as a net loss. But it was found to be a loss to Government not resulting in any appreciable advantage to the actual consumer of rice.

Mr. G. Narayana Aiyar: If there is a reduction of half a chuckram or three fourth chuckram per measure of rice, there will be an improvement in the position. Certainly it will benefit the actual consumer. The price of one Edangali of rice at Cochin is 5 annas 4 pies and the local selling price comes to 12 chuckrams 2 cash per measure which works at the rate of 6 annas 9 pies. Same is the case elsewhere.

Mr. N. Narayana Kurup: May I ask the honourable member whether one bag of rice costs Rs. 20?

Mr. G. Narayana Aiyar: It must be so if calculated at the Cochin prevailing price for a bag of 6 paras.

Mr. N. Narayana Kurup: I would like to know what the actual price is.

Mr. G. Narayana Aiyar: 5 annas 4 pies per measure at Cochin.

President: The honourable member does not realise that Cochin has a tremendous advantage on account of its port. The whole of the grains from Sind, the Punjab and even Burma come straight to the port and therefore they have no further inland transport at all to make. Cochin, after all, is a very small State about a thousand sq. miles and transport to the extremest part of Cochin is very little. So, the honourable member must realise that there is a lot of difference in Travancore.

Mr. G. Narayana Aiyar: Sir, I do realise the additional expenses which this Government has to incur. Notwithstanding that, since the providing of food at a nominal price is an elementary responsibility of Government I would request them to reduce the price of rice.

President: We are prepared to consider it. I am waiting for arguments from the honourable member in that line and see whether they could be regarded as giving real relief to the actual consumer.

Mr. G. Narayana Aiyar: I can assure Government that reduction in price will bring immense relief to the people at large, I mean the consuming population.

Mr. A. N. Satyanesan: ഗവണ്മെൻറ് എടുക്കുന്ന നെല്ലിൻ വില കുറയ്ക്കണമെന്നാണ് അഭിപ്രായം?

Mr. G. Narayana Aiyar: Sir, there was something said about the enforcement of prohibition. I know from statistics available that an ordinary cooly consumes one edangali of rice per diem in our parts. But his rationed rate is very nominal.

As a substitute for the balance of diet per diem, he indulges in liquor. If he does not take to liquor, he cannot have sufficient quantity of food for the day, but actual starvation. Under these circumstances, any question of prohibition is beside the point especially at the present time. There are other kinds of food stuffs. So far as rice and certain like articles are concerned, there are controls but not for other articles. Let us take for instance *dholls*. We used to purchase dholls at 5 fanams a measure; now we have to pay $17\frac{1}{2}$ fanams a measure. There is no control in price for that article though it is also a kind of food stuff. By putting a control in the price of that, the actual consumer will be benefited. The same is the case with black gram green gram, etc.

President: That article comes from outside and it is sold to us at a particular rate.

Mr. G. Naravana Aiyar: We do not know what price is paid outside for that.

President: The whole point is this. We are not fixing any arbitrary price for these things. I would ask the member in charge to furnish you the exact price of such articles. It will be found that we make practically no profit in all these articles. We do not want to nor do we make any profit in these articles. We are at the mercy of every local administration in India for the supply of such articles. They fix a price and tell us that they cannot sell unless such price is given. There is no attempt at putting up control in such things. I will illustrate. The Government of India told the deficit Provinces and States like Madras, Mysore, Travancore etc. that they will be furnished with the total quantity of *dholl* available throughout India and then divide it in some kind of way for those places. The figures were furnished and the Government of India suggested the means of availability to the local administrations. Just at the time of carrying it out, no administration consented. At that time what happened was the Central Government was run on the old system and the local Governments were their ministerial units. They could not possibly have any jurisdiction. In other words, the Central Government had no jurisdiction over the ministerial Provinces. That is why I said that the figures will be furnished for the information of honourable members on that matter.

Mr. G. Narayana Aiyar: It is not my idea to suggest that the Government is profiting by such dealings. Far from it. They can control the merchants who sell such articles.

President : The other Governments sell at certain prices and we have simply authorised local merchants to purchase those articles from these people and sell here. Those figures will be placed before the House.

Mr. G. Narayana Aiyar : One other thing. Ration is being distributed in a different manner in different localities and there is a lot of complaint about it. Government have authorised the distribution of particular ration in certain proportion and distribution is effected in a different manner. I submit that troubles could have been avoided if the officers responsible for distribution behave as servants of the people, move with them and make them understand the position. They maintain a sort of aloofness from the people. In Travancore, officers think that they are masters of the people. That is not the case elsewhere. In Madras, we find the Congress Ministry travelling throughout the country and telling their officers to consider themselves as servants of the people and have dealings with them in that spirit. They have told the officers to look to the needs of the people and take them into their confidence and always act with their connivance. What a contrast in Travancore? We will examine the state of affairs obtaining in our mofussil parts. There is the food ration, textile ration and all sorts of rations. Actually what is going on is not laudable or agreeable; people are suffering a lot from rations distribution. There is the institution of a textile committee for each taluk. But the people do not know the existence of such a committee. There is very appreciable difference maintained between the elected and nominated members of the committees. I do not know where from such a differentiation originated. Though I am not particular about it, I am made aware of such a differentiation. It is the Tahsildar of the taluk who presides and calls such committee. For the meeting to take place at 4-o'clock on a particular day notices will be sent to the members only by 2-o'clock. There is unpardonable indifference.

President : I think we are going far afield. So far as the food was concerned, I related the relevancy of the honourable member's observations.

Mr. G. Narayana Aiyar : All that I want to bring home to Government is, there is the want of co-operation between the local officers and the public in every act. That is the cause of trouble. In Travancore, the local officers do not know their responsibility. I will quote one instance. I wanted to know the special figures about cattle mortality in Perumbavoor town. During the course of interpellations the Director of Agricultur

was kind enough to tell me that he collected the figures of cattle mortality on a reference to office records in the Veterinary Department. I know personally the figure is not correct. But my information is that every pakuthi proverthicar ought to prepare a fortnightly statement of cattle and submit it to the Taluk office. There is a recognised form kept for that purpose in every pakuthi. When I enquired in Perumbavoor pakuthi, I found that the statement is not being generally prepared. Subsequently I got a printed form preserved in the pakuthy wherein it is stated that a proverthicar ought to prepare a fortnightly mortality statement of cattle. When the proverthicar was asked about it, he could not explain the matter. The taluk authorities do not insist on such a statement to be sent by the proverthicar and so the figures are not correct. In Perumbavoor Town there is great cattle mortality. A lot of persons eat cow's flesh. I know that a set of people accustomed to eat cow's flesh enter cattle sheds during late hours of night and inject poison on the cows as a result of which a lot of cows die soon. In a cattleshed where there are cows and buffaloes, cows alone die by this poisoning. Buffaloes are not poisoned.

President: Why are the cows poisoned?

Mr. G. Narayana Aiyar: Evidently for being eaten. A particular set of people is doing that nefarious act in that part of Travancore for a long period of years and they live on cows flesh and will not eat buffaloes flesh.

Mr. T. C. Kochunni Pillai: May I know, was that matter ever brought to the attention of the police?

Mr. G. Narayana Aiyar: I had written to the Police about that. In spite of that, such a menace continues and I take this opportunity to inform Government that it is high time that this menace is stopped. I enquired of the Veterinary office about the cattle mortality. Their idea is not correct. Copies of pakuthy mortality figures are not sent to Veterinary Officers, when poisoned cows are taken to the Veterinary officers he says it is a case of poison and not possible to treat being fatal.

Mr. N. Narayana Kurup: Have not the police taken any action in this matter?

Mr. G. Narayana Aiyar: Anyhow no result is visible. As regards the Income Tax department, the principle has to be accepted. The difficulty is with regard to the manner in which income is to be fixed. The public fear could be justified on a reading of the Administration Report of the Income Tax depart-

[Mr. G. Narayana Aiyar]

ment for 1120 which shows the collectors or some of them have no definite idea of how to tax. They do not know local conditions and they do not try to understand the same but fix income arbitrarily. At page (ii) of the report are found the following statements.

"There were in all 912 appeals for disposal during the year, 585 cases, out of these, were under the Income Tax Act and the remaining 327 cases under the Agricultural Income Tax Act. The total number of cases in the office of the Commissioner was 171 and that in the office of the Deputy Commissioner of Income Tax was 741. Twenty two cases under the Income Tax Act and 5 cases under the Agricultural Income Tax Act were disposed of by the Commissioner of Income Tax. 17 out of these 27 cases, were successful."

That shows the irresponsible manner in which Income Tax collectors fix the income and I congratulate the Commissioner for meeting out substantial justice in allowing more than 60 per cent of the appeals.

"The balance unsuccessful, 144 cases were pending disposal before the Commissioner at the close of the year. The Deputy Commissioner of Income Tax disposed of 180 Income Tax and 93 Agricultural Income Tax appeals during the year. 144 out of the former and 92 out of the latter were successful"

I congratulate the Deputy Income Tax Commissioner also for meeting out substantial justice. Now, what does it show? It shows the irresponsible manner in which Income tax collector discharges his duty. I will point out another glaring particular instance of the vagary of a collector. I know of a person who was assessed with a particular amount of income and charged to tax. He wanted to appeal against that order since in his opinion he has no taxable income. He applied for copies for appeal. When he got the copy it was found that the figures entered therein are below the taxable minimum. Somebody advised him to take it to the officer concerned and to get it corrected since there was palpable mistake in the totalling and the mistake rectified. The poor jenmi took the copy to the collector, and pointed out the mistake. He was told by the officer that the copy will be corrected and sent. But instead of correcting the copy I was told it was torn to pieces and a new order was passed at variance with the original order justifying the assessment. Certainly this is unpardonable and unjustifiable.

President: Was that made a matter of complaint?

Mr. G. Narayana Aiyar: Yes, it is made a matter of complaint. It is now pending.

Mr. A. Gunamony : May I know to whom the complaint was made? The party might have filed an appeal. But I want to know whether any complaint has been sent.

President : If it is a pending case, I would suggest that the honourable member should not refer to it.

Mr. G. Narayana Aiyar : Even in regard to Agricultural tax, there is going to be a good deal of practical difficulty of assessment unless the taxing officers are capable and competent and know local conditions. I doubt whether even the kitchen crops raised round the house will not be assessed. Even that is not exempted from the definition of agricultural income. Supposing one plants a rose bush and it bears rose flowers. Supposing one plants half a dozen rose plants for puja purposes round one's house. If the flowers are sold one may get a few chuckrams. Does not such amount come under agricultural income as the definition now stands. Even the cheera, chena and chembu and the crops that we plant round our kitchens, though small in quantity, would be liable for taxation under the new scheme of Agricultural Income-tax. Such crops may be exempted or else this will be creating great difficulty. I submit that a Crop Assessment Committee should be appointed in every Taluk composed of competent, trustworthy non-officials who may know local conditions and nature and extent of local crops, to whom disputes may be referred. They may be directed to decide in case of dispute. The price of commodities shown in the Government Gazette is not very satisfactory. Instead of fixing the price of agricultural products yearly, the average price for 10 years may be taken and it may be fixed as the price to be adopted for a certain period. (President's Bell)

MEMBER SWORN.

Mr. K. R. Narayana Aiyar took the oath and signed the rolls :—

Mr. N. Narayana Kurup : സർ, കൃഷിഡിപ്പാർട്ടുമെന്റ് വിപുലപ്പെടുത്തുന്നതിനും കർഷകരെ സഹായിക്കുന്നതിനും കൂടുതൽ സംഖ്യ ഉൾപ്പെടുത്തിയതായാണ് ഡാസകുമാർ. ബ്രിട്ടീഷ് ഇൻഡ്യയിലും മൈസൂർ, കൊച്ചി മുതലായ നാട്ടുരാജ്യങ്ങളിലും വെറററിനറി ഡിപ്പാർട്ടുമെന്റും കൃഷി ഡിപ്പാർട്ടുമെന്റും ഒരുപോലെ വിപുലപ്പെടുത്തിയെന്നുള്ളതിനാൽ കൃഷിഡിപ്പാർട്ടുമെന്റിന്റേതാണ് വെറററിനറി വേർപ്പെടുത്തി ഒരു പ്രത്യേക ഡിപ്പാർട്ടുമെന്റാക്കണമെന്നുണ്ടെന്റെ അഭിപ്രായം.

ഇവിടത്തെ ഭൂനികുതി കുറച്ചതിലും അതിന്റെ തത്വത്തിലും ഉള്ള ഗുണഭോജങ്ങളെപ്പറ്റി കഴിഞ്ഞവർഷം ഞാൻ വാമർശിച്ചിട്ടുണ്ട്. ഭൂനികുതി ൨൮, ൩൦, ൦, ൦, ൦ രൂപയായി കുറയുന്നതിൽ കാർഷികരായ